



Office of the District Attorney
County of Westchester

MEMORANDUM

January 22, 2018

60759

To

HONORABLE MEMBERS
BOARD OF ACQUISITION AND CONTRACT

From

ANTHONY A. SCARPINO JR.
DISTRICT ATTORNEY

Re:

RESOLUTION AUTHORIZING THE COUNTY OF WESTCHESTER TO 1) ENTER INTO AN AGREEMENT WITH THE NEW YORK STATE DIVISION OF CRIMINAL JUSTICE SERVICES TO ACCEPT A GRANT IN AN AMOUNT NOT TO EXCEED \$278,100, PAYABLE PURSUANT TO AN APPROVED BUDGET, AS PART OF THE CRIMES AGAINST REVENUE PROSECUTION PROGRAM FOR THE PERIOD FROM JANUARY 1, 2018 THROUGH DECEMBER 31, 2018; AND 2) ENTER INTO AN AGREEMENT WITH SOFTCOM SOLUTION LLC TO CONDUCT TAX FRAUD INVESTIGATIONS IN AN AMOUNT NOT TO EXCEED \$52,430 FOR THE PERIOD FROM JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

Authority is sought for the County of Westchester to enter into an agreement with the New York State Division of Criminal Justice Services ("DCJS") to accept a grant in an amount not to exceed \$278,100 in State funds (with a County contribution of \$54,320) for the District Attorney's Office to operate the Crimes Against Revenue Prosecution ("CARP") Program for the period from January 1, 2018 through December 31, 2018, pursuant to an approved budget. Authority is also sought for the County to enter into an agreement with Softcom Solution LLC to conduct tax fraud investigations as part of the CARP Program in an amount not to exceed \$52,430, payable at the rate of \$100 per hour inclusive of expenses, for the term January 1, 2018 through December 31, 2018.

The goals and objectives of the CARP program are to investigate and prosecute those who violate tax laws, reclaim lost revenue, and increase voluntary compliance with applicable laws. The goals and objectives of the CARPS program and the work of Softcom Solution LLC will be monitored by the District Attorney's Office for compliance with grant requirements and quarterly progress reports are submitted to DCJS for their review and approval.

I certify that the Office of the District Attorney, a) has copies of, or access to, all applicable laws, rules, regulations, grant applications, and grant agreements (including any master grant agreement), as well as any other guidance or instructions received from the agency making the grant (the "Grant Terms"); b) has reviewed the Grant Terms; c) is aware of and understands all of the Grant Terms; and d) can and will comply with all of the Grant Terms.

The grant agreement with DCJS is not a procurement of goods or services and as such is not subject to the County Procurement Policy. With regard to the Consultant Agreement, the County has complied with the Westchester County Procurement Policy. On October 18th 2017, the DA's Office issued a Request for Quotation (the "RFQ") seeking the services of a qualified Tax Fraud Forensic Accountant to help investigate those who violate New York State tax laws. The RFQ was posted on the County's website as well as on the ACFE website. A total of eleven (11) professionals responded to the RFQ. After a careful review of all respondents with reference to their qualifications, experience and price quotations, Softcom Solution LLC was selected. Although Softcom Solution LLC submitted an hourly rate higher than standard DCJS rate, unlike the other candidates, the consultant has specialized experience that is a requirement for this position. Moreover, the consultant has worked on many of the types of cases we handle, including bookkeeper fraud, elder fraud, shell corporations and restaurants used to commit tax fraud. In addition, the consultant has an extensive background and knowledge of real estate transactions and has also worked on investigations we would like to pursue such as money laundering in gang cases and identity theft as tax return fraud.

Authority is therefore, respectfully sought for the County to enter into the grant agreement with DCJS and the agreement with Softcom Solution LLC for tax fraud investigations.

RESOLUTION

Upon a communication from the District Attorney, be it hereby,

RESOLVED, that the County of Westchester is authorized to 1) enter into an agreement with the New York State Division of Criminal Justice Services to accept a grant in an amount not to exceed \$278,100 in State funds (with a County contribution of \$54,320 for the District Attorney's Office to operate the Crimes Against Revenue Prosecution ("CARP") Program for the period from January 1, 2018 through December 31, 2018; and 2) enter into an agreement with Sofcom Solution LLC, (the "Contractor") to conduct tax fraud investigations as part of the CARP Program in the amount of \$52,430, payable at the rate of \$100 per hour inclusive of expenses for the period January 1, 2018 through December 31, 2018; and it is further

RESOLVED, that the agreement with the Contractor (the "Agreement") is subject to County appropriations; and be it further

RESOLVED, that the Agreement is also subject to further financial analysis of the impact of any New York State Budget (the "State Budget") proposed and adopted during the term of this Agreement. The County shall retain the right, upon the occurrence of any release by the Governor of a proposed State Budget and/or the adoption of a State Budget or any amendments thereto, and for a reasonable period of time after such release(s) or adoption(s), to conduct an analysis of the impacts of any such State Budget on County finances. After such analysis, the County shall retain the right to either terminate this Agreement or to renegotiate the amounts and rates approved herein. If the County subsequently offers to pay a reduced amount to the Contractor, then the Contractor shall have the right to terminate this Agreement upon reasonable prior written notice; and be it further

RESOLVED, that the District Attorney or his duly authorized designee is hereby authorized to execute all instruments and take all actions necessary to implement this Resolution.

Account to be charged/credited

Fund	Dept	Major Program & Program & Phase or Unit	Object/Sub Object	Trust Account	Dollars
263	37	740T	4380	T740	\$52,430
263	37	740T	9854	T740	\$278,100
101	37	0010	4912		\$54,320

Budget Funding Year(s) 2018 Start Date 1/01/18 End Date 12/31/18
 (must match resolution)

Funding Source Tax Dollars \$54,320

State Aid; \$278,100

\$332,420 Federal Aid: _____

(must match resolution) Other _____

APPROVED BOARD OF ACQUISITION & CONTRACT - 02/15/2018 - LISA M. PIKAJ, SECRETARY